IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

WEDNESDAY, THE 27TH JUNE 2007 / 6TH ASHADHA 1929

WP(C).No. 19719 of 2007(V)

PETITIONER:

M/S.MEDIA JEWELLERY,ANGAMALY
REPRESENTED BY ITS MANAGING PARTENER
C.V.JOHNY.

BY ADV. SMT.S.K.DEVI
SRI.SANTHOSH P.ABRAHAM

RESPONDENTS:

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1. THE ADDL.SALESTAX OFFICER I
COMMERCIAL TEXES ANGAMALY.

2. THE DEPUTY COMMISSIONER (APPEALS)
COMMERCIAL TAXES ERNAKULAM.

3. THE INSPECTING ASST.COMMISSIONER
COMMERCIAL TAXES ,MATTANCHERY,KOCHI 2.

BY ADV. SHRI.MOHAMMED RAFIQ, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 27/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 19719 of 2007

Dated, this the 27th day of June, 2007

J U D G M E N T

Since petitioner has filed appeal against sales tax assessment for the year 2004-05, there will be stay against Ext.P4 recovery proceedings till disposal of the appeal on petitioner remitting 1/3rd of the demand within one month from now. The appellate authority is directed to take up the appeal and dispose of the same within three months from the date of making payment as above. If payment is not made, entire demand can be recovered during pendency of the appeal and in that case, appeal will be taken up in the usual course.

2. Petitioner can make payment to the Assessing Officer and produce the receipt of the same before the Tahsildar for keeping the recovery proceedings pending till disposal of the appeal.

This WP(C) is disposed of as above.

Sd/-

(C.N.RAMACHANDRAN NAIR, JUDGE)

jg